

SENATE BILL 998

By McNally

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 1, Part 1 and Title 67, Chapter 1, Part 18,  
relative to state tax procedure.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-102(b), is amended by deleting subdivision (9) in its entirety and by substituting instead the following language:

(9) Issue letter and revenue rulings at its discretion. A reasonable fee, not to exceed two hundred fifty dollars (\$250), may be prescribed by the commissioner for this service; and

SECTION 2. Tennessee Code Annotated, Section 67-1-109, is amended by deleting subsection (e) in its entirety and by substituting instead the following language:

(e) A reasonable fee, not to exceed two hundred fifty dollars (\$250), may be prescribed by the commissioner for issuing revenue and letter rulings.

SECTION 3. This act shall take effect July 1, 2011, the public welfare requiring it, and shall apply to any letter or revenue ruling requested on or after such date.